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SANFORD SAIDEMAN
600 Madison Avenue
New York, New York 10022

May 2, 1989

Acumenics Research & Technology, Inc.
1400 I Street, NW - Suite 200
Washington, D.C. 20005
Attn: 104(e) Task

Re: 3HW14

Dear Sir:

I am the President and sole shareholder of SML Corporation. It was formed on September 17, 1986 to purchase some real estate. The deal was never consummated and SML Corporation has remained in an inactive position.

I never heard of Artel Chemical Corporation, and SML Corporation never had any dealings with anybody, let alone Artel Chemical Corporation or its subsidiaries. However, I will attempt to comply with your list of items.

1. 153 Brite Avenue, Scarsdale, NY and 15 North Street, Dover, Delaware.

2. Delaware - September 17, 1986.

3. Sanford Saideman owns all the shares of the company, and the only directors of the company have been Sanford Saideman and his wife, Rochelle Saideman. No subsidiaries.

4. The only officers of the corporation are Sanford Saideman and Rochelle Saideman.

5. Sanford Saideman owns 100% of the company's stock.

6. 10 shares of common stock.

7. a and b. The corporation was formed to purchase some real estate, which never happened. The corporation is

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presently inactive and has never entered into any purchase with anybody.

8. None

9. None

10. See Income Tax Return.

11. None

12. Apple Bank, New York, NY

13. None.

Enclosed are all the Federal Tax Returns for this corporation. There were no financial statements prepared by an accounting firm; nor inventory reports and no letters from any bank or financial institution regarding the company's financial condition. Never provided any bank with any documents reflecting the company's financial condition. No insurance policies are carried by the corporation.

I believe the Environmental Protection Agency should make inquiry as to what SML Corporation did rather than submitting a lengthy document request. I never had any contact with any of the entities in Attachment A. I think it is outrageous to require me to submit a letter of this nature. Please respond to this letter as soon as you receive it in order to inform me that I have no further responsibility in this matter and under what circumstances you received the name of SML Corporation.

Very truly yours,


Sanford Saideman

SAS:efs
Enclosures